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Abra Water Co., Inc. P.O. Box 515 Paulden, Arizona 86334 (928)636-2557 voice & fax

Docket Control #W-1782A-10-0224 W-01782A-10-0465

July 5, 2011

Arizona Corporation Commission Rate Increase Division

re: Compliance Order regarding NARUC Accounting

Per order from the Commission on Abra's Rate Case Docket No. W-01782A-10-0224, I affirm that Abra Water Company is in compliance with its record keeping system in accordance with the National Association of Regulatory Utility Commissioners Uniform System of Accounts.

Rod Yarbro-Secretary

Arizona Corporation Commission

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